

EXHIBIT A - GENERAL GOVERNMENT

Local Revenue - Total revenue received by general government from local sources. Local revenue is reported in detail by major and some minor sources on Exhibit B.

Revenue from the Commonwealth - Total revenue received by general government from the Commonwealth. This does not include federal funds originally received by the Commonwealth which are reported as federal pass-thru, nor does it include revenue specifically designated by the Commonwealth for capital projects, which is reported on Exhibit E. Revenue from the Commonwealth is detailed by major sources on Exhibit B-1.

Revenue from the Federal Government - Total revenue received by general government from federal sources. This revenue has been classified as federal pass-thru (revenue of federal origin received from the Commonwealth) and direct federal aid (revenue received directly from the federal government). Revenue from the federal government is detailed by major sources on Exhibit B-1.

Percent of Revenue - The percentage of the revenue type to total local revenues.

Total Revenue - Total revenue received by the local government except revenue specifically designated for capital projects, debt service, and enterprise activities, which is reported on Exhibits E, F, and H, respectively.

Non-Revenue Receipts - Collections that are not anticipated for support of normal operations, including funds received from the sale of land and buildings and insurance recoveries. These receipts tend to be non-recurring in nature.

Transfers to General Government - Transfers from capital projects, debt service or enterprise activities to general government.

Maintenance and Operation Expenditures - Summary total of expenditures for the operation of general government. These expenditures are detailed by function (for example, Public Safety) on Exhibit C and by activity (for example, Law Enforcement and Traffic Control) on Exhibits C-1 through C-8.

Per Capita - This calculation represents the division of the applicable amount for each locality by the population for that locality. Per capita amounts are presented to enhance analysis of the report by providing an indication of the cost of providing services per resident. The county per capita amounts use their total population which includes towns. Counties provide certain services for the towns within their boundaries and some towns provide services separate from their county. This report does not separately identify the per capita amounts for those applicable services.

In addition, the report includes an average per capita for all counties, cities, and towns. The total per capita represents the division of the total amount of all cities, counties, and towns by the total populations for all cities, counties, and towns, respectively. For certain activities, in which the majority of localities have no expenditures, average per capita is a computation that uses total population of only those localities with expenditures in the activity. Such averages are highlighted (*) in the exhibits.

Percent of Average - Refers to the percent of average per capita. The individual per capita amount for a city, county or town is divided by the average per capita of all cities, counties, or towns, respectively.

Transfers and Contributions - Payments made by general government to support or subsidize capital projects, debt service or enterprise activities. Enterprise activity transfers and contributions may include transfers to enterprise funds, contributions to authorities, and contributions to the enterprise activities of other local governments.

Local Revenue (B)		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	18,306,720	85,630,979	20,612,380	17,981,719
	Per Capita	1,209.02	936.93	520.87	1,061.06
	% of Revenue	49.78	48.64	71.61	76.10

From the Commonwealth (B1)		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	15,417,243	69,722,476	5,235,371	4,806,010
	Per Capita	1,018.19	762.87	132.30	283.59
	% of Revenue	41.92	39.60	18.19	20.34

From Federal Gov (B1)					
From Federal Gov (B1) Federal Pass-Through		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	3,053,870	20,701,942	2,935,176	31,806
	Per Capita	201.68	226.51	74.17	1.88
	% of Revenue	8.30	11.76	10.20	0.13

From Federal Gov (B1) Direct Federal Aid		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	-	6,417	-	810,657
	Per Capita	-	0.07	-	47.83
	% of Revenue	-	0.00	-	3.43

TOTAL REVENUE		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Total	36,777,833	176,061,814	28,782,927	23,630,192

Maintenance and Operation Expenditures		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	38,091,228	154,837,078	24,995,723	21,220,644
	Per Capita	2,515.63	1,694.15	631.64	1,252.18
	% of Average	70.75	57.25	55.73	110.48

Transfers To		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	General Government Capital Projects	3,227,101	22,001,745	910,855	6,191,990
	General Government Debt Service	1,637,919	17,439,840	1,809,617	1,119,544
	Enterprise Capital Projects	-	-	-	-
	Enterprise Operations	-	-	-	707,721

EXHIBIT B - LOCAL REVENUE

General Property Taxes:

Real Property - Revenue from current and delinquent taxes on real property and land redemptions.

Public Service Corporations - Current and delinquent real and personal property taxes on public service corporations.

Personal Property - Current and delinquent taxes on personal property and mobile homes. The reimbursement from the Commonwealth is reported as Non-Categorical State Aid on Exhibit B-1.

Machinery and Tools - Current and delinquent taxes on machinery and tools.

Merchants' Capital - Current and delinquent taxes on merchants' capital.

Penalties and Interest - Penalties and interest collected on all property taxes.

Other Local Taxes - Other Local Taxes are detailed by source on Exhibit B-2.

Permits, Privilege Fees, and Regulatory Licenses - Includes revenues from animal licenses; bicycle licenses; and building, electrical, and other similar permits.

Fines and Forfeitures - Includes revenue received by the local government from court fines and forfeitures and parking fines.

Charges for Services - Includes fees charged for various government operations. Examples include charges for Sanitation and Waste Removal (i.e., waste collection and disposal charges) and charges for Parks and Recreation (i.e., recreation fees). Charges for Services are structured so they can be reflected on Exhibits C-1 through C-8 of this report on the same line as the expenditure activity which generated the revenue. For example, recreation fees are reported with expenditures for Parks and Recreation.

Revenue from Use of Money and Property:

Interest - Interest on investments received by general government. It does not include interest credited to capital projects, debt service, and enterprise funds, which is reported on Exhibits E, F, and H, respectively.

Use of Property - Income from general property rentals, concession rentals and commissions.

Miscellaneous - Includes payments in lieu of taxes from enterprise activities and other localities and authorities, annexation payments for loss of net tax revenue, and gifts and donations from private sources. Miscellaneous revenue also includes income from the sale of property if the type of sale is of a recurring nature.

Percent of Revenue - The percentage of the revenue type to total local revenues.

General Property Taxes		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Real Property	5,810,812	48,844,481	5,159,905	2,270,582
	Public Service Corps.	115,531	1,502,863	108,301	49,132

Personal Property		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	General	522,941	6,468,904	-	420,540
	Mobile Home	2,799	219,807	-	4,608
	Machinery & Tools	399,228	2,109,586	-	279,096
	Merchants' Capital	215,381	1,019,582	-	-
	Penalties	49,629	608,463	19,832	16,964
	Interest	24,811	132,992	8,792	12,736

Total General Property Taxes		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	7,141,132	60,906,678	5,296,830	3,053,658
	Per Capita	471.62	666.41	133.85	180.19
	% of Revenue	39.01	71.13	25.70	16.98

Other Local Taxes (B2)		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	3,337,582	9,215,607	9,406,802	11,093,778
	Per Capita	220.42	100.83	237.71	654.62
	% of Revenue	18.23	10.76	45.64	61.69

Permits, Privilege Fees, and Regulatory Licenses		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	37,917	768,341	280,492	203,998
	Per Capita	2.50	8.41	7.09	12.04
	% of Revenue	0.21	0.90	1.36	1.13

Fines and Forfeitures		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	195,704	109,471	345,875	118,559
	Per Capita	12.92	1.20	8.74	7.00
	% of Revenue	1.07	0.13	1.68	0.66

Charges for Services		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	5,111,041	13,484,723	4,735,578	2,908,377
	Per Capita	337.54	147.54	119.67	171.62
	% of Revenue	27.92	15.75	22.97	16.17

Revenue from Use of Money and Property		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Interest	25,029	262,270	242,310	287,981
	Rental & Sale of Property	129,854	371,267	-	94,201
	Total Amt	154,883	633,537	242,310	382,182
	Total Per Capita	10.23	6.93	6.12	22.55
	Total % of Revenue	0.85	0.74	1.18	2.13

Miscellaneous		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	2,328,461	512,622	304,493	221,167
	Per Capita	153.78	5.61	7.69	13.05
	Percent of Revenue	12.72	0.60	1.48	1.23

Total Local Revenue		City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	Amount	18,306,720	85,630,979	20,612,380	17,981,719

EXHIBIT B-1 - INTER-GOVERNMENTAL REVENUE

Payments in Lieu of Taxes - Revenue received from the state or federal government in lieu of property taxes for services such as police and fire protection.

Non-categorical Aid - Revenue received from the state or federal government that may be spent at the local government's discretion. Non-categorical aid from the state includes communication sales and use taxes, auto rental taxes, motor vehicle carriers' taxes, mobile home titling taxes, personal property tax reimbursement, tax on deeds (grantor tax), state law enforcement assistance to the localities with police departments, and the recovery of indirect costs. Non-categorical aid from the federal government includes Community Development Block Grants administrative monies and indirect cost recoveries.

Categorical Aid - Revenue received from the state or federal government designated for specific use by the local government. Examples of state categorical aid are Basic School Aid funds and the state's share of public assistance payments. An example of federal categorical aid is Impacted Area Aid grants that are to be used for Education.

Shared Expenses (Categorical) - Revenue received from the state for its share of expenditures in activities that are considered to be a state/local responsibility. Sources include the state's share of Commonwealth's Attorney, Sheriff, Commissioner of the Revenue, Treasurer, Medical Examiner, and Registrar/Electoral Board expenditures.

Expenditures Made on Behalf of the Local Government - As described more fully in Note 1, expenditures made on behalf of the local government represent the amount of direct state expenditures made to support general government operations. They do not include capital project expenditures.

From the Commonwealth	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Payment in Lieu of Taxes	-	-	-	-
Non-Categorical State Aid	1,465,078	6,171,649	2,449,036	1,478,410
Shared Expenses (Categorical)	917,663	5,292,767	-	-
Categorical State Aid	13,034,502	58,258,060	2,786,335	3,327,600

From the Federal Government	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Payments in Lieu of Taxes	-	6,417	-	-
Non-Categorical Federal Aid	-	-	-	-
Categorical Federal Aid	3,053,870	20,701,942	2,935,176	842,463

EXHIBIT B-2 - OTHER LOCAL TAXES

Other Local Taxes - Includes revenue received from local taxes other than general property taxes.

Local Sales and Use Taxes - Includes revenue received from local sales taxes. All counties and cities assess an optional one percent local tax in addition to state sales tax.

Consumer Utility Taxes - Includes taxes on gas, water, and electric services. Utility companies add this tax to their bills, and remit the tax to the local government when received.

Business License Taxes - Includes license taxes on businesses, professions, and occupations. Local governments that do not levy a merchants' capital tax may impose a local license tax on businesses, occupations and professions operating within their jurisdiction.

Franchise License Taxes - Includes license taxes collected from public service corporations. Unlike the consumer utility tax which is paid by individuals, this tax is paid by utility companies based on a percentage of their gross receipts.

Motor Vehicle License Taxes - Includes license taxes paid on motor vehicles, including automobiles, motorcycles, trucks, trailers, and semi-trailers.

Bank Stock Taxes - Includes local revenues derived from bank stock taxes. Banks pay a tax based on their net capital.

Recordation and Will Taxes - Includes local revenues collected by the Clerk of the Circuit Court for the recording of deeds, deeds of trust, mortgages, leases, and contracts. Also includes the local tax on the probate of wills and grants of administration. The state tax on deeds, one-half of which is shared with localities, is reported as Non-Categorical State Aid on Exhibit B-1.

Tobacco Taxes - Includes taxes on the sale or use of cigarettes. Retailers add a flat fee onto the price of each pack of cigarettes before they are sold.

Admission Taxes - Includes taxes assessed on events that charge admissions, such as sporting events, museums, zoos, amusement parks, etc.

Hotel and Motel Room Taxes - Includes taxes paid on hotel and motel rooms, boarding houses, travel campgrounds, and other facilities that provide lodging for less than thirty days. Also referred to as the Transient Occupancy Tax.

Restaurant Food Taxes - Includes taxes levied on food and beverages offered for human consumption. Also referred to as Meal Taxes or Prepared Food Taxes.

Coal Taxes - Includes coal, oil and gas severance taxes. Also includes license taxes assessed on businesses that remove coal, oil and gas that are paid into a special fund for the improvement of certain public roads and those paid to the Coalfield Economic Development Authority.

Other Local Taxes - Includes various other local taxes authorized by the Code of Virginia, including Fuel Taxes.

Percent of Average - Refers to the percent of average per capita. The individual per capita amount for a city, county or town is divided by the average per capita of all cities, counties, or towns, respectively.

Other Local Taxes	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Local Sales and Use Taxes	831,986	6,889,322	1,281,874	1,483,290
Consumer Utility Taxes	556,629	666,173	633,610	554,424
Business License Taxes	398,683	-	1,605,017	1,962,307
Franchise License Taxes	47,997	16,954	570,943	154,011
Motor Vehicle License Taxes	185,808	633,025	239,507	464,947
Bank Stock Taxes	131,980	42,112	424,257	479,031
Recordation and Will Taxes	71,662	611,025	-	-
Tobacco Taxes	76,863	-	300,256	743,249
Admission Taxes	-	-	-	-
Hotel and Motel Room Taxes	144,761	35,792	792,797	748,701
Restaurant Food Taxes	891,213	207,854	3,558,541	4,503,818
Coal, Oil, and Gas Taxes	-	-	-	-
Other Local Taxes	-	113,350	-	-
Total Amt	3,337,582	9,215,607	9,406,802	11,093,778
Total Per Capita	220.42	100.83	237.71	654.62

EXHIBIT C - SUMMARY OF MAINTENANCE AND OPERATION EXPENDITURES - BY FUNCTION

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a locality is responsible. Examples of functions are Judicial Administration, Public Safety, and Health and Welfare. There are eight functions and the expenditures of the activities within each function are detailed on Exhibits C-1 through C-8 of this report.

Nondepartmental - Expenditures made by general government that are not specifically related to a particular function. Examples include costs incurred in annexation proceedings, donations to towns not designated for a specific purpose, and settlements made in tort claims settled out of court.

Percent of Average - Refers to the percent of a locality's per capita expenditures to the average per capita of all cities, counties or towns as applicable. This calculation is more fully described under the heading of "Exhibit A" of these notes.

EXHIBITS C-1 THROUGH C-8 - FUNCTION EXPENDITURES - BY ACTIVITY

The report headings in these Exhibits disclose each activity for the functions reported on Exhibit C. For example, Exhibit C-1 details legislative and general financial administrative activities within the General Government Administration function. There are eight Exhibits, one for each function reflected on Exhibit C.

In addition to reporting expenditures by activity, some Exhibits provide Memo only totals for certain expenditures. For example, Exhibit C-1 reports total General and Financial Administration expenditures. It details expenditures for the Commissioner of Revenue, Treasurer, Data Processing, Automotive Motor Pool, Central Purchasing, Print Shop, and Risk Management/Self Insurance. These expenditures are titled Reported Elements (Memo Only) to indicate they are included in the General Financial Administration total and are highlighted only for analytical purposes.

Percent of Average - Percent of average per capita. This calculation is further discussed under the heading "Exhibit A" of these notes.

Sources of Funds for Expenditures - Sources of funds for expenditures are not intended to equal total expenditures. Sources may exceed or be less than expenditures. The percent of expenditures is the percentage of each source to total expenditures of the function.

Commonwealth Categorical Aid - The amount of state aid or shared expenses received specifically for the function.

Federal Categorical Aid - The amount of federal categorical aid received specifically for the function. Federal pass-thru aid that the state distributes to the local government is reported separately from direct federal aid that the locality receives directly from the federal government.

Local Charges for Services - The amount of user charges for services provided by the function. These charges may be part of required local matching for state and federal grant programs.

Expenditures Made on Behalf of the Local Government - The amount of state expenditures made on behalf of the reporting local government for the function. State expenditures on behalf of local governments are included on Exhibits C-4, C-5, and C-6 as follows:

- C-4 Expenditures by the state Department of Transportation for maintenance of streets, roads, and bridges.
- C-5 Expenditures by the state Department of Health for the operation of the local health departments and by the state Department of Social Services from state and federal funds for assistance to needy families and from federal funds for heating and cooling assistance.
- C-6 Expenditures by the state Department of Education for the education of children in mental health institutions.

General Government Administration (C1)	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	2,137,035	7,225,970	2,634,319	2,052,321
Per Capita	141.13	79.06	66.57	121.10
% of Average	90.93	74.97	41.41	75.33

Judicial Administration (C2)	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,125,737	2,561,292	8,093	-
Per Capita	74.35	28.02	0.20	-
% of Average	113.42	57.67	99.04	-

Public Safety (C3)	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	7,284,993	16,199,615	7,907,235	7,255,968
Per Capita	481.12	177.25	199.81	428.16
% of Average	75.14	41.52	56.65	121.40

Public Works (C4)	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	3,750,006	5,444,332	7,042,696	7,939,249
Per Capita	247.66	59.57	177.97	468.48
% of Average	82.80	49.12	51.08	134.45

Health & Welfare (C5)	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	6,229,026	20,040,880	12,637	24,573
Per Capita	411.38	219.28	0.32	1.45
% of Average	93.52	67.87	8.74	39.67

Education (C6)	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	15,049,893	98,824,370	-	-
Per Capita	993.93	1,081.29	-	-
% of Average	60.12	61.90	-	-

Parks, Recreation, and Culture	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,857,756	3,188,198	2,434,456	2,531,172
Per Capita	122.69	34.88	61.52	149.36
% of Average	81.43	41.14	47.98	116.50

Community Development (C8)	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	656,782	1,352,421	4,956,287	1,417,361
Per Capita	43.38	14.80	125.24	83.63
% of Average	28.60	14.51	140.87	94.07

Nondepartmental	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	-	-	-	-
Per Capita	-	-	-	-
% of Average	-	-	-	-

Total Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
	38,091,228	154,837,078	24,995,723	21,220,644

Exhibit C1 - General Government Administration Expenditures

Legislative	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	56,689	223,455	249,510	50,302
Per Capita	3.74	2.44	6.31	2.97
% of Average	62.12	43.69	37.49	17.65

General and Financial Administration	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,987,308	6,703,649	2,384,809	2,002,019
Per Capita	131.25	73.35	60.26	118.13
% of Average	91.02	76.46	41.90	82.13
Commissioner of Revenue	158,333	1,585,966	-	-
Treasurer	307,556	1,057,518	-	-
Data Processing	-	-	-	-
Automotive Motor Pool	-	-	-	-
Central Purchasing/Central Stores	-	-	-	-
Print Shop	-	-	-	-
Risk Management	-	-	-	-
Board of Elections Amount	93,038	298,866	-	-
Board of Elections Per Capita	6.14	3.27	-	-
Board of Elections % of Average	123.35	83.16	-	-

Total	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	2,137,035	7,225,970	2,634,319	2,052,321

Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	214,591	450,383	-	-
Commonwealth Categorical Aid % of Expenditures	10.04	6.23	-	-
Federal Categorical Federal Pass-Through Amount	-	-	-	-
Federal Categorical Federal Pass-Through % of Expenditures	-	-	-	-
Federal Categorical Direct Federal Aid Amount	-	-	-	-
Federal Categorical Direct Federal % of Expenditures	-	-	-	-
Local Charges for Services	54,176	13,064	-	-

Exhibit C2 - Judicial Administration Expenditures

Courts	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	796,780	1,532,555	8,093	-
Per Capita	52.62	16.77	0.20	-
Percent of Average	117.22	47.41	99.04	-
(Clerk of Circuit Court)	306,934	728,984	-	-
(Sheriff)	462,672	586,091	-	-

Commonwealth's Attorney	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	328,957	1,028,737	-	-
Per Capita	21.73	11.26	-	-
Percent of Average	105.14	85.10	-	-

Total	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,125,737	2,561,292	8,093	-

Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	537,673	1,301,061	-	-
Federal Categorical-Federal Pass-Through Amount	-	-	-	-
Federal Categorical-Federal Pass-Through % of Expenditures	-	-	-	-
Federal Categorical-Direct Federal Aid Amount	-	-	-	-
Federal Categorical-Direct Federal Aid % of Expenditures	-	-	-	-
Local Charges for Services	41,319	78,174	-	-

Exhibit C3 - Public Safety Expenditures

Law Enforcement & Traffic Control	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	3,181,870	6,809,386	6,818,490	5,640,772
Per Capita	210.14	74.51	172.30	332.85
% of Average	75.77	47.15	57.40	110.88

Fire and Rescue Services	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,461,583	1,935,310	1,088,745	1,262,029
Per Capita	96.53	21.18	27.51	74.47
% of Average	52.87	15.66	85.04	230.18

Correction and Detention	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,763,434	6,211,455	-	-
Per Capita	116.46	67.96	-	-
% of Average	81.30	68.99	-	-

Inspections	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	152,229	323,725	-	353,167
Per Capita	10.05	3.54	-	20.84
% of Average	53.54	24.62	-	112.00

Other Protection	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	725,877	919,739	-	-
Per Capita	47.94	10.06	-	-
% of Average	261.45	48.24	-	-

TOTAL	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	7,284,993	16,199,615	7,907,235	7,255,968

Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	1,529,333	5,991,740	109,183	638,044
Commonwealth Categorical Aid % of Expenditures	20.99	36.99	1.38	8.79
Federal Categorical – Federal Pass-Through Amount	451,850	2,195,761	173,111	31,806
Federal Categorical – Federal Pass-Through % of Expenditures	6.20	13.55	2.19	0.44
Federal Categorical – Direct Federal Aid Amount	-	-	-	810,657
Federal Categorical – Direct Federal Aid % of Expenditures	-	-	-	11.17
Local Charges for Services	493,970	952,038	668,104	-

Exhibit C4 - Public Works Expenditures

Maintenance of Highways, Streets, Bridges, and Sidewalks	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,929,974	-	4,291,491	5,446,165
Per Capita	127.46	-	108.44	321.36
% of Average	84.59	-	48.98	145.16

Sanitation and Waste Removal	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,235,223	3,521,478	1,916,871	2,137,464
Per Capita	81.58	38.53	48.44	126.13
% of Average	83.93	70.32	79.38	206.69

Maintenance of General Buildings and Grounds	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	584,809	1,922,854	834,334	355,620
Per Capita	38.62	21.04	21.08	20.98
% of Average	75.36	57.05	31.93	31.78

Total	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	3,750,006	5,444,332	7,042,696	7,939,249

Source of Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	1,775,104	24,882	2,674,493	2,687,429
Commonwealth Categorical Aid % of Expenditures	47.34	0.46	37.98	33.85
Federal Categorical Federal Pass-Through Amount	-	-	-	-
Federal Categorical Federal Pass-Through % of Expenditures	-	-	-	-
Federal Categorical Direct Federal Aid Amount	-	-	-	-
Federal Categorical Direct Federal Aid % of Expenditures	-	-	-	-
Local Charges for Services	1,229,517	2,288,718	2,419,061	2,628,283

Expenditures Made on Behalf of the Local Government – State	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	-	11,400,634	1,538	319

Exhibit C5 - Health and Welfare Expenditures

Health	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	72,080	431,313	-	-
Per Capita	4.76	4.72	-	-
% of Average	22.46	17.51	-	-
Mental Health & Mental Retardation	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	3,995,686	9,838,003	-	-
Per Capita	263.88	107.64	-	-
% of Average	175.68	95.65	-	-
Welfare/Social Services	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	2,161,260	9,771,564	12,637	24,573
Per Capita	142.73	106.92	0.32	1.45
% of Average	53.16	58.24	10.21	46.36
Tax Relief for Elderly/Handicapped	59,962	421,038	12,637	21,473
Total	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	6,229,026	20,040,880	12,637	24,573
Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	1,950,103	6,139,365	-	-
Commonwealth Categorical Aid % of Expenditures	31.31	30.63	-	-
Federal Categorical Federal Pass-Through Amount	831,798	3,904,862	-	-
Federal Categorical Federal Pass-Through % of Expenditures	13.35	19.48	-	-
Federal Categorical Direct Federal Aid Amount	-	-	-	-
Federal Categorical Direct Federal Aid % of Expenditures	-	-	-	-
Local Charges for Services	2,934,566	7,323,105	-	-
Expenditures Made on Behalf of the Local Government – State	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	301,746	1,420,061	-	-
Expenditures Made on Behalf of the Local Government – Federal	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	427,603	1,967,333	-	-

Exhibit C6 - Education Expenditures

Instruction	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	11,873,161	73,529,472	-	-
Per Capita	784.13	804.52	-	-
% of Average	61.86	60.10	-	-

Administration, Attendance & Health	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	973,406	3,248,442	-	-
Per Capita	64.29	35.54	-	-
% of Average	79.03	49.77	-	-

Pupil Transportation Services	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	345,107	4,591,799	-	-
Per Capita	22.79	50.24	-	-
% of Average	31.82	49.29	-	-

Operation & Maintenance Services	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,265,592	12,975,816	-	-
Per Capita	83.58	141.98	-	-
% of Average	50.14	86.80	-	-

School Food Services & Other Non-Instructional Operations	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	586,174	4,293,439	-	-
Per Capita	38.71	46.98	-	-
% of Average	58.72	66.38	-	-

Contributions to Community Colleges	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	6,453	185,402	-	-
Per Capita	0.43	2.03	-	-
% of Average	220.29	437.79	-	-

Total Education	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Total	15,049,893	98,824,370	-	-

Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	7,748,748	49,151,688	-	-
Commonwealth Categorical Aid % of Expenditures	51.49	49.74	-	-
Federal Categorical Federal Pass-Through Amount	1,770,222	14,554,788	-	-
Federal Categorical Federal Pass-Through % of Expenditures	11.76	14.73	-	-
Federal Categorical Direct Federal Aid Amount	-	-	-	-
Federal Categorical Direct Federal Aid % of Expenditures	-	-	-	-
Local Charges for Services	244,574	2,136,279	-	-

Expenditures Made on Behalf of the Local Government – State	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	136	4,136	-	-

Exhibit C7 - Parks, Recreation & Culture Expenses

Parks and Recreation	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	1,178,707	796,709	2,320,619	2,512,585
Per Capita	77.84	8.72	58.64	148.26
% of Average	81.75	17.01	48.40	122.37

Cultural Enrichment	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	21,236	27,200	109,354	-
Per Capita	1.40	0.30	2.76	-
% of Average	6.63	7.60	39.03	-

Public Libraries	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	657,813	2,364,289	4,483	18,587
Per Capita	43.44	25.87	0.11	1.10
% of Average	126.69	87.32	1.60	15.52

Total	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Total	1,857,756	3,188,198	2,434,456	2,531,172

Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	135,192	491,708	2,659	2,127
Commonwealth Categorical Aid % of Expenditures	7.28	15.42	0.11	0.08
Federal Categorical Federal Pass-Through Amount	-	21,901	-	-
Federal Categorical Federal Pass-Through % of Expenditures	-	0.69	-	-
Federal Categorical Direct Federal Aid Amount	-	-	-	-
Federal Categorical Direct Federal Aid % of Expenditures	-	-	-	-
Local Charges for Services	112,919	691,896	832,032	280,094

Exhibit C8 - Community Development Expenditures

Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	135,192	491,708	2,659	2,127
Commonwealth Categorical Aid % of Expenditures	7.28	15.42	0.11	0.08
Federal Categorical Federal Pass-Through Amount	-	21,901	-	-
Federal Categorical Federal Pass-Through % of Expenditures	-	0.69	-	-
Federal Categorical Direct Federal Aid Amount	-	-	-	-
Federal Categorical Direct Federal Aid % of Expenditures	-	-	-	-
Local Charges for Services	112,919	691,896	832,032	280,094

Environmental Management	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	-	-	-	-
Per Capita	-	-	-	-
% of Average	-	-	-	-

Cooperative Extension Program	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	-	84,737	-	-
Per Capita	-	0.93	-	-
% of Average	-	51.61	-	-

Total	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	656,782	1,352,421	4,956,287	1,417,361

Sources of Funds for Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Commonwealth Categorical Aid Amount	61,421	-	-	-
Commonwealth Categorical Aid % of Expenditures	9.35	-	-	-
Federal Categorical Federal Pass-Through Amount	-	24,630	2,762,065	-
Federal Categorical Federal Pass-Through % of Expenditures	-	1.82	55.73	-
Federal Categorical Direct Federal Aid Amount	-	-	-	-
Federal Categorical Direct Federal Aid % of Expenditures	-	-	-	-
Local Charges for Services	-	1,449	816,381	-

Exhibit D - General Government Expenditures by Object Class

	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Personal Services	17,344,620	80,983,226	10,997,850	8,677,591
Fringe Benefits	5,441,095	26,896,917	4,353,867	3,823,562
Contractual Services	3,843,543	8,545,239	2,536,129	223,858
Internal Services	672,517	-	1,895,833	-
Other Charges	4,758,414	20,597,563	5,377,662	4,926,368
Less Recovered Costs	(64,079)	(1,883,350)	(3,490,276)	-
Capital Outlays or Depreciation	1,122,969	4,935,964	2,804,372	2,582,743
Leases and Rentals	-	139,974	31,882	608
Joint Activities	4,972,149	14,621,545	488,404	985,914
Total General Government Expenditures	38,091,228	154,837,078	24,995,723	21,220,644

EXHIBIT E - CAPITAL PROJECTS FOR GENERAL GOVERNMENT

This exhibit reports general government capital projects only. It does not include enterprise activity capital expenditures for projects such as sewage plants, hospitals, water treatment facilities, etc., which are reported on Exhibit H.

Adjusted Balance (Fund Balance) - Resources available at the beginning of the year in capital project funds to fund general government capital projects.

Source of Funds:

State and Federal Grants - State and federal grants that have been received specifically for use on general government capital projects, except those capital projects related to enterprise activities. These amounts include state and federal categorical grants only. Non-categorical state and federal grants, if any, are included in Transfers from General Government.

Debt Proceeds - Proceeds received from the sale of bonds or other debt intended to finance capital projects.

Interest Income - Revenue from the investment of funds currently held for use on capital projects.

Sale of Property - Funds received from the sale of property and equipment that are recorded directly in the capital projects funds.

Transfers from General Government - General government transfers for capital projects.

Payments From Other Governments - Payments from other local governments or authorities for their portion of a locality's capital projects.

Other Sources - Any other source of funds not readily identified in the categories described above.

Application of Funds:

Education - The expenditure of funds for the construction of schools and other education related projects.

Streets, Roads, and Bridges - The expenditure of funds for the construction of streets, roads, and bridges. Expenditures for maintenance of existing streets, roads, and bridges are reported on Exhibit C-4.

Other General Government - The expenditure of funds for the construction of other general government facilities.

Transfers to Other Funds - Funds transferred to the general government or debt service fund, usually when the capital project is completed.

Payments to Other Governments - Funds provided to other local governments or authorities for a portion of their capital projects.

Ending Balance - Unexpended capital project funds available to complete existing projects or to finance planned projects.

Expenditures Made on Behalf of the Local Government - The amount of state expenditures made on behalf of the reporting local government for this function. These expenditures are funded by both state and federal sources. Information is not available from the Department of Transportation to allocate the funding source between federal and state by locality but the funding rates for the construction of highways, streets, roads and bridges is approximately 33% state and 67% federal. Additional expenditures of \$137,503,360 are identified as allocated to Highway Department Districts and are not identified by locality. This data was obtained from the Virginia Department of Transportation and is unaudited.

Sources of Funds	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Adjusted Balance 7/1/2009	9,155,014	102,697,188	6,134,636	-
State Grants	124,450	-	205,012	-
Federal Grants	373,049	-	3,148,186	-
Debt Proceeds	1,082,736	7,478,148	3,180,000	-
Interest Income	8,890	1,183,640	126,340	-
Sale of Property	-	-	-	-
Transfers from General Government	3,227,101	22,001,745	910,855	6,191,990
Payment From Other Government	-	-	-	-
Other Sources	90,935	192,693	-	-
Total Sources of Funds	4,907,161	30,856,226	7,570,393	6,191,990

Application of Funds	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Funds Available Before Application	14,062,175	133,553,414	13,705,029	6,191,990
Education	3,296,169	20,226,713	-	-
Streets, Roads, and Bridges	-	-	4,175,713	167,442
Other General Government	3,876,567	15,388,576	1,282,805	6,024,548
Transfer to Other Funds	3,603,937	22,561,202	135,774	-
Payments to Other Governments	-	-	-	-
Total Applications	10,776,673	58,176,491	5,594,292	6,191,990
Ending Balance June 30, 2010	3,285,502	75,376,923	8,110,737	-

*Expenditures Made on Behalf of the Local Government State/Federal	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	32,701	1,866,967	5,196,518	4,056,063

EXHIBIT F - DEBT SERVICE FOR GENERAL GOVERNMENT

Adjusted Balance - Previous fiscal year's ending balance of funds reserved for the payment of debt interest costs and debt redemption for general government. This does not include funds reserved for debt service costs of enterprise activities.

Source of Funds - Funds received or designated during the reported fiscal year for debt service costs (excluding enterprise activities).

Direct Sources - Funds such as investment interest income and proceeds from the issuance of refunding bonds designated to retire debt and pay debt service costs. These sources are not transferred from any other fund of the local government.

Transfers from Other Funds - Funds transferred from general government and capital project funds for debt service costs. School fund transfers are included as transfers from general government.

Payments from Other Governments - Contributions from other local governments or authorities for their portion of debt service.

Amount of Funds

Redemption of Debt - Funds expended to retire outstanding debt principal of the local government, except debt incurred for enterprise activities. The redemption of debt relating to education and streets, roads, and bridges is separately reported because it is usually a major portion of local government debt costs.

Debt Interest Costs - Funds expended for interest payments on debt incurred by the general government. Does not include debt interest costs for enterprise activity debt.

Payments to Other Governments - Payments to other local governments or authorities for a portion of their debt service costs.

Ending Balance , Debt service fund balance reserved for general government debt service costs at the end of the reported fiscal year.

Adjusted Balance July 1, 2009	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	-	-	-	-

Sources of Funds	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Direct Sources	-	14,120,000	1,335,750	-
Transfers From Other Funds	1,637,919	17,439,840	1,809,617	1,119,544
Payments From Other Governments	-	-	-	-
Total Sources	1,637,919	31,559,840	3,145,367	1,119,544

Redemption of Debt	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Education	405,181	6,432,874	-	-
Streets, Roads, & Bridges	-	-	-	-
Other General Government	414,806	17,680,210	2,394,787	515,000
Total	819,987	24,113,084	2,394,787	515,000

Debt interest Costs	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Education	704,212	4,722,115	-	-
Streets, Roads, & Bridges	-	-	-	-
Other General Government	113,720	2,724,641	750,580	604,544
Total	817,932	7,446,756	750,580	604,544

Notes:	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Payments to Other Governments	-	-	-	-
Transfers to General Government	-	-	-	-
Other General Government	-	-	-	-
Total Applicaions	1,637,919	31,559,840	3,145,367	1,119,544
Ending Balance June 30,2010	-	-	-	-

EXHIBIT G - SUMMARY OF OUTSTANDING DEBT

This Exhibit reflects the balance of all debt for the reporting locality, including debt, if any, to be partially retired by funds received from other local governments.

Bonds and Bond Issue Anticipation Loans - The gross outstanding balance of term bonds, sinking fund bonds, serial bonds and bond anticipation loans. Bond anticipation loans are issued with the intention of issuing long-term bonds at a later date.

Literary Fund Loans - The gross outstanding balance of loans from the Commonwealth for the construction of schools.

Long Term Notes and Contracts - The gross outstanding balance of other long-term debt for the reporting local government. This includes notes payable, capital leases, the school board's liability for its early retirement incentive program costs, the liability associated with closure and postclosure monitoring of solid waste landfills, the balance of annexation settlements and the liability for accrued compensated absences.

Temporary Loans - The gross outstanding balance of debt that has a principal maturity of less than one year.

Gross Debt by Function - The outstanding balance of indebtedness segregated by the function (purpose) for which the debt proceeds were expended.

Funds Restricted - Available funds at year end restricted for the payment of indebtedness.

Balance of Unfunded Debt - The total gross debt less the funds restricted at the end of the reported fiscal year. This represents the amount required to fund the outstanding balance of indebtedness of the reporting government.

	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Gross Debt				
Bond & Bond Issue Anticipation loans	22,922,201	163,545,959	25,021,483	13,165,000
Literary Fund Loans	-	3,004,140	-	-
Other Long-Term Obligations	1,754,819	10,313,355	2,685,517	8,887,574
Temporary Loans	-	-	-	-
Total	24,677,020	176,863,454	27,707,000	22,052,574

	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Gross Debt by Functions				
Education	14,030,254	98,594,954	-	-
Streets, Roads, and Bridges	-	-	-	-
Other General Government	3,702,861	71,826,822	18,711,020	13,947,135
Enterprise Activities	6,943,905	6,441,678	8,995,980	8,105,439
Total	24,677,020	176,863,454	27,707,000	22,052,574

	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Funds Restricted				
Amount	-	-	-	-

	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Balance of Unfunded Debt				
Amount	24,677,020	176,863,454	27,707,000	22,052,574
Per Capita	1,629.73	1,935.16	700.15	1,301.27

EXHIBIT H - SUMMARY OF ENTERPRISE ACTIVITIES

All local government enterprise type activities have been separated from general government reporting to make general government more comparable. These activities have been combined for reporting on this exhibit.

Payments to Enterprise Type Activities - Local government contributions to an enterprise activity organized and operated as an authority and not managed by the locality. Payments are usually from the general fund. Payments to support general operating and interest expenses are reported separately from contributions specified for enterprise activity capital projects and debt service.

Payments to Other Local Governments for Enterprise Activities - Local government contributions to enterprise activities operated by other local governments. Payments to support general operating and interest expenses are reported separately from payments and contributions specified for enterprise activity capital projects.

Revenues from Direct Charges and Contributions - Revenues received for enterprise activities operated by the local government.

User Charges - Direct charges to users for services provided by local government enterprise activities. This includes direct charges to users in other localities for services they received.

Transfers From (To) General Government - The net balance of transfers (to) and from the general government for enterprise activities operated by the local government. This does not include capital contributions by the local government.

Contributions/Payments in Support of Operating Expenditures - Revenues received from other governments to support the services provided by the locality's enterprise activities (not through direct charges or bills.) These amounts are separated by other local government contributions, direct contributions from the Commonwealth and contributions from the federal government (including federal "pass-thru" dollars.) This does not include contributions for capital projects or capital outlays.

Miscellaneous Revenue - Other revenue received by enterprise activities.

Funds Available for Operations - The total funds available to the locally-operated enterprise activities including all direct charges for services, general government subsidies and operating contributions/payments from other governments.

Local Government Enterprise Expenses:

General Operating Expenses - Total direct operating expenses required to provide enterprise activity services. General operating expenses exclude fixed asset depreciation, debt interest costs and payments in lieu of taxes. They include the cost of goods sold or services rendered, cost of materials and supplies and all administrative costs.

Depreciation - The portion of the cost of all enterprise activity fixed assets charged as depreciation expense in the reported fiscal year.

Debt Interest Expenses - The total interest expense incurred on outstanding debt for enterprise activities, including interest on capital leases.

Sale of Debt - Proceeds from the sale of debt issued specifically to fund enterprise activities of the locality.

Capital Contributions and Grants - This source includes transfers from the general government to support the enterprise capital projects and capital outlays; contributions from other local governments for capital outlays/projects and debt principal; and grants from the state and federal governments to fund all or a portion of the locality's enterprise capital projects.

Payments to Other Local Governments for Enterprise Activities	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
General Operating & Interest	-	-	-	-
Capital	-	-	-	-

Payments to Enterprise Type Authorities	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
General Operating & Interest	13,354	70,409	50,000	-
Capital	-	-	-	-

Revenues From Direct Charges & Contributions	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
User Charges	22,883,170	2,962,052	10,971,960	6,061,690

Contributions/Payments in Support of Operating Expenditures	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Net Transfers (To) From General Government Funds	(2,347,729)	-	-	707,721
From Other Local Governments	-	-	-	-
From the Commonwealth	-	22,519	553,393	-
From the Federal Government	-	-	1,639,751	-

Miscellaneous Revenue	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	111,453	214,224	374,269	-

Funds Available for Operations	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	20,646,894	3,198,795	13,539,373	6,769,411

Local Government Enterprise Expenses	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
General Operating Expenses	20,033,747	2,895,875	11,019,611	4,338,492
Depreciation	1,613,691	827,944	2,201,681	1,555,696
Debt Interest Expenses	55,303	264,346	347,884	294,198
Other Expenses	20,632	-	1,766,918	-
Total Expenses	21,723,373	3,988,165	15,336,094	6,188,386

Funds Available After Expenses	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	(1,076,479)	(789,370)	(1,796,721)	581,025

Capital Contributions & Grants	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Transfers From General Government Funds	-	-	-	-
From Other Local Governments	-	-	9,185,201	-
State Grants	-	-	-	-
Federal Grants	453	-	-	-

Other Sources	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Amount	-	438,285	43,792	-

Other Uses of funds	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Principal Debt Retirements	596,209	215,816	519,039	634,055
Purchase of Plant, Property, and Equipment	1,331,369	400,254	10,736,970	1,412,436

EXHIBIT I - DEMOGRAPHIC AND TAX DATA

This Exhibit provides additional variables to assist users in performing analyses of local government revenues and expenditures.

Source and Definition of Data Elements:

Populations for the cities and counties are from the University of Virginia's Weldon Cooper Center for Public Service's 2009 provisional estimates. Town populations represent the revised 2000 U.S. Census. Town population estimates are not available.

Land Area presented in square miles is from the U.S. Census Bureau, 2000 Census.

Population density is population divided by land area.

Median household income for 1999 is from the U.S. Census Bureau. The household income includes income from all sources for the householder and all other individuals 15 years and over. The median income is determined by dividing the income distribution into two equal parts.

Unemployment rates are the annual averages for calendar year 2009. The data is from the Virginia Employment Commission (VEC). The rate is based on the portion of the civilian labor force that is unemployed. VEC uses the U.S. Bureau of Labor Statistics' (BLS) methodology for calculating the rate. Per BLS, the civilian labor force includes all persons in the civilian noninstitutional population classified as either employed or unemployed.

Average Daily Membership (ADM) in Public Schools for the 2009-10 school year are from the State Superintendent of Public Instruction's annual report. They include K-12, special education, and post-graduate membership, but they exclude pre-kindergarten and pupils in local programs such as vocational and alternative education centers.

Revenue capacity per capita rank scores are from the Commission on Local Government's annual reports for fiscal year 2009. The Commission determines the revenue capacity scores for each locality based on the Representative Tax System methodology. This approach looks at certain resource bases that indicate aspects of private-sector affluence that local governments can draw on to help finance their program objectives. The statistical measure identifies the revenue that a given locality could expect from its various resource bases at statewide average rates of return. The Commission's report includes actual revenue capacity scores and additional information.

Composite fiscal stress rank scores are from the Commission on Local Government's annual reports for fiscal year 2009. The Commission determines a fiscal stress index score for each locality. The index utilizes jurisdictional measures representing (1) the level of revenue capacity per capita for the fiscal year, (2) the degree of revenue effort over the same period, and (3) the magnitude of median adjusted gross income. The fiscal stress index scores are ranked. A rank of 1 represents the highest stress to the rank of 134, the lowest stress.

Real estate tax rates for the 2009 tax year are from the *Tax Rates in Virginia's Cities, Counties, and Selected Towns*, prepared by the University of Virginia's Weldon Cooper Center for Public Service. The nominal tax rates levied are per \$100 of assessed real estate value. Other tax rates that may assist in governmental comparisons are also available from the Weldon Cooper Center for Public Service.

Real estate taxable valuations for the 2009 tax year are from the Department of Taxation's preliminary fiscal year 2010 Annual Report.

	City of Radford	Montgomery County	Town of Blacksburg	Town of Christiansburg
Population 2009	15,142	91,395	39,573	16,947
Land Areas (Square Miles)	9.82	388.22	19.36	13.92
Population Density 2009	1,541.94	235.42	2,044.06	1,217.46
Median Household Income (\$), 1999	24,654	32,330	22,513	40,851
Unemployment Rate (%) 2009	8.8	6.9	N/D	N/D
Average Daily Membership in Public Schools 2010	1,504	9,478	N/A	N/A
Revenue Capacity per Capita Rank Score, 2008/2009	2.0	26.0	N/D	N/D
Composite Fiscal Stress Rank Score, 2008/2009	16.0	55.0	N/D	N/D
Real Estate Tax Rate, 2009 (per \$100 of Assessed Value)	0.730	0.710	N/D	N/D
Total Real Estate Taxable Valuation, 2009 (in millions)	787	6,657	N/D	N/D